

LEGISLATURE OF NEBRASKA  
NINETY-EIGHTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 935**

Introduced by Schrock, 38

Read first time January 9, 2004

Committee: Revenue

A BILL

- 1 FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1363, Reissue Revised Statutes of Nebraska; to change
- 3 provisions relating to valuation of irrigated cropland;
- 4 and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 77-1363, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   77-1363. Agricultural land and horticultural land shall  
4 be divided into classes and subclasses of real property under  
5 section 77-103.01, including, but not limited to, ground water  
6 irrigated cropland, surface water irrigated cropland, dryland  
7 cropland, grassland, wasteland, nurseries, feedlots, and orchards,  
8 so that the categories reflect uses appropriate for the valuation  
9 of such land according to law. Classes shall be inventoried by  
10 subclasses of real property based on soil classification standards  
11 developed by the Natural Resources Conservation Service of the  
12 United States Department of Agriculture and on water appropriation  
13 priorities. Land enrolled in a federal or state program in which  
14 payments are received for removing such land from agricultural or  
15 horticultural production shall be classified according to its  
16 taxable value as determined in subsection (2) of section 77-201.  
17 County assessors shall utilize and implement soil surveys in the  
18 tax year after the soil survey maps become available. County  
19 assessors shall utilize and implement soil classifications as  
20 converted into land valuation groups provided by the Property Tax  
21 Administrator. Nothing in this section shall be construed to limit  
22 the classes and subclasses of real property that may be used by  
23 county assessors or the Tax Equalization and Review Commission to  
24 achieve more uniform and proportionate valuations.

25                   Sec. 2. Original section 77-1363, Reissue Revised  
26 Statutes of Nebraska, is repealed.